



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Sally Giza, Field Auditor Date Reviewed: June 6, 2000

Ancillary Document being reviewed (provide number and title): ETA 035.04.189—Municipal income from meters in a ferry terminal parking lot.

Date last Issued: July 8, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-189 – Sales to and by the state of Washington, counties, cities, towns, school districts, and fire districts.

Purpose of the document: To explain that income from meters installed at a ferry terminal parking lot owned and operated by a city is subject to the retailing B&O and retail sales taxes, even though the driveways through the parking lot are city streets. Under these circumstances the city was engaged in a automobile parking business and not regulating street traffic.

Is the document clearly written? 

Yes	No
X	

Does the document provide accurate and useful information? 

Yes	No
X	

Does the document provide information not currently in the rule? 

Yes	No
X	



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**Rule 189 currently explains the tax consequences for local governmental agencies with respect to income received from both on-street and off-street parking. The rule does not, however, include the level of detail now addressed in this document. The information now provided in ETA 035 should be incorporated into the next revision of Rule 189.**

**Manager Action:**

☐

Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_